

STATE OF CALIFORNIA



**STATE BOARD OF EQUALIZATION**

1020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)

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July 15, 1985

WILLIAM M. BENNETT  
First District, Kentfield

CONWAY H. COLLIS  
Second District, Los Angeles

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Third District, San Diego

RICHARD NEVINS  
Fourth District, Pasadena

KENNETH CORY  
Controller, Sacramento

DOUGLAS D. BELL  
Executive Secretary

No. 85/77

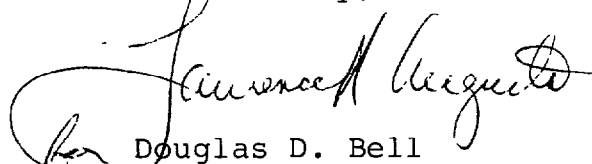
TO INTERESTED PARTIES:

**RULE NO. 136  
WELFARE EXEMPTION CLAIM REVIEW PROCEDURE**

Following a scheduled public hearing on April 10, 1985, the Board of Equalization adopted new Property Tax Rule 136, Welfare Exemption Claim Review Procedure. The rule is effective as of July 13, 1985.

Enclosed for your information is a final printed copy of the rule.

Sincerely,

  
Douglas D. Bell  
Executive Secretary

DDB:jt  
Enclosures

State of California  
BOARD OF EQUALIZATION  
PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax  
Subchapter 2. Assessment  
Article 3. Exemptions and Immunities.

**Rule 136. WELFARE EXEMPTION CLAIM REVIEW PROCEDURE.**

Reference: Section 254.5, Revenue and Taxation Code.

**(a) APPLICATION.** The provisions of this section shall apply to property tax welfare exemption claims received by the Board pursuant to Revenue and Taxation Code Section 254.5.

**(b) SUPPLEMENTARY MATERIAL.** Where, after analysis of a claim by the Board's staff, it is determined that the requirements of Revenue and Taxation Code Section 214 and following have not been met for any of the following reasons, indicated on the Board's annual welfare exemption finding sheet to the claimant:

- (1) Fund Raising Purposes (Coded — F.R.P.);
- (2) Religious Aspect Not Apparent (Coded — R.N.A.);
- (3) Not Exclusively Used (Coded — N.E.U.);
- (4) Charitable Aspect Not Apparent (Coded — C.N.A.);
- (5) Vacant, Unused Property (Coded — V.U.P.);

a notice shall accompany the finding sheet informing the claimant that it has 30 days from the date of the notice to submit supplementary material supporting the claim. Upon written application filed within the noticed time limit, the claimant shall be granted an additional 30 days to submit the material.

**(c) BOARD HEARING: PETITION TIME LIMIT.** Upon receipt of supplementary material, the exemption officer shall conduct a complete review of the claim. A notice, informing the claimant that the supplementary material provides, or does not provide, a basis for changing the original finding shall be issued. A no-change notice shall advise the claimant that it has 30 days from the date of the notice to petition the Board for hearing on the claim.

**(d) HEARING PETITION: CONTENTS.** The petition for hearing shall be in writing and addressed to the Executive Secretary. It shall state all of the grounds upon which qualification is claimed. The petition shall indicate whether an oral hearing is desired, and if so, claimant's estimate of the time necessary therefor. The petition must be signed by an authorized representative of the claimant and shall be mailed to the Board at Post Office Box 1799, Sacramento, California 95808, or shall be deposited personally at the Board's office at 1020 N Street, Sacramento.

**(e) ORAL HEARING.** The Board may decline to grant an oral hearing on a petition. On those petitions for which an oral hearing is granted, the Executive Secretary shall notify the claimant of the time and place where the hearing shall be conducted. The time of the hearing shall be no sooner than 15 days from the date of the notice and may be extended for good cause. Oral hearing may be waived by the claimant and the matter submitted for decision on the basis of the written petition.

**(f) SUBMISSION: NOTICE OF DECISION.** After the hearing the matter may be taken under submission. Whether or not a hearing has been granted, a written notice of decision will be sent to the claimant and to the assessor concerned.